

## CHAPTER 237.

## ASSESSMENT OF TAXES.

H. F. 475.

AN ACT to amend section thirteen hundred four (1304), supplement to the code, 1913, relating to the exemption of certain property from taxation.

*Be it enacted by the General Assembly of the State of Iowa:*

1 SECTION 1. Exemptions to soldiers, etc. That paragraph seven (7)  
2 of section thirteen hundred four (1304), supplement to the code, 1913,  
3 be and the same is hereby amended by striking out the words "twelve  
4 hundred" in line one (1) of said paragraph seven (7) and inserting  
5 in lieu thereof the words "fifteen hundred", and by striking out the  
6 words "twelve hundred" in line nine of said paragraph seven (7) and  
7 inserting in lieu thereof the words "fifteen hundred", also by inserting  
8 following the words "actual value", in line one of said subdivision  
9 seven, the following: "and poll tax,".

1 SEC. 2. Claimant of soldier's exemption to file statement. The  
2 beneficiary of the exemption allowed by subdivision seven (7) of sec-  
3 tion thirteen hundred four (1304), supplement to the code, 1913, shall  
4 file with the assessor a statement under oath that he is the owner of  
5 the real property on which such exemption is claimed. Such state-  
6 ment shall be returned by the assessor to the county auditor, and, if  
7 no such statement be so filed, no exemption shall be allowed by the  
8 assessor, but may be allowed by the board of supervisors if filed before  
9 September first of the year for which the same is claimed.

Approved April 17, A. D. 1915.

## CHAPTER 238.

## COUNTY AID FOR THE BLIND.

H. F. 175.

AN ACT for the relief of the blind.

*Be it enacted by the General Assembly of the State of Iowa:*

1 SECTION 1. County aid to blind authorized. That it shall be  
2 lawful for any county to contribute such sum or sums of money from  
3 the poor fund toward the support of any blind person who may come  
4 under the provisions of this act.

1 SEC. 2. Aid—limitation. That all male persons over the age of  
2 twenty-one (21) years, and all female persons over the age of eighteen  
3 (18) years, who are declared to be blind in the manner hereinafter  
4 set forth, and who come within the provisions of this act, shall at the